

### Concessions under the Vani Vilas Sagara.

READ—

Letter No. T. 11, dated the 15th November 1923, from the Revenue Commissioner in Mysore, forwarding for sanction copy of letter dated the 23rd October 1923, from the Deputy Commissioner, Chitaldrug District, requesting the grant of the following concessions in view of the prevailing unfavourable seasonal conditions:—

- (1) Supply of water for Thadi cultivation on lands outside the block area under the Vani Vilas Sagara, water rate being recovered at Rs. 2-8-0 per acre, and
- (2) Permitting cultivation of Thadi crop in the prohibited area in the Hiriyur Taluk.

ORDER NO. R. 2933-5—L. R. 211-23-2, DATED 27TH DECEMBER 1923.

Government are pleased to sanction as a special case, the concessions recommended by the Deputy Commissioner temporarily for one year subject to the condition that only food crops should be grown on these areas.

K. V. ANANTARAMAN,

Offg. Secretary to Government,  
Revenue Department

### Removal of Penalty on Income-tax

READ—

The undermentioned subjects mooted at the Dasara Session of the Representative Assembly, 1923, and the reply of Government thereto:—

Subject No. 43.—Removal of penalty for default in payment of the 1st instalment of Income-tax, if the party pays full amount of tax imposed before the expiry of 60 days from date of assessment.

Subject No. 44.—Removal of penalty where the assessee fails to pay in response to demand notice, the amount due being recovered as an arrear of land revenue.

ORDER NO. FL. 3581-90—I. T. 43-23-2, DATED 4TH JANUARY 1924.

The provision contained in Section 46 (1) of the Income-tax Regulation for the recovery of a penalty when the assessee defaults in payment of the tax within the prescribed period cannot be abrogated as requested, as the principles of Income-tax are quite different from those of Land Revenue. Government are, however, pleased to direct that a general instruction be issued to all Income-tax Officers, that, in cases in which the whole amount of tax is paid within 60 days from the date of service of the notice of demand issued under Rule 20A, the recovery of penalty may be waived in the exercise of the discretion vested in them under the abovementioned section.

K. V. ANANTARAMAN,

Offg. Secy to Govt, Rev. Department

### Review on the Report of the Income-tax Department.

READ—

Letter No. C. 252, dated 2nd October 1923, from the Commissioner of Income-tax in Mysore, submitting a report on the administration of the Income-tax Department during the year 1922-23.

ORDER NO. FL. 3591-600—I. T. 28-23-3, DATED 4TH JANUARY 1924.

**Administrative changes.**—Mr. K. Chandy was in charge of the Department for about half the period covered by the report, and Mr. A. Subrahmanya Iyer for the other half. With a view to afford some relief to the Commissioner of Income-tax in respect of his appellate and inspection work, a Deputy-Commissioner of Income-tax was appointed in place of the Special Income-tax Collector for Bangalore and Mysore Cities, with jurisdiction over the whole of the Bangalore and Mysore Taluks including the two cities and with power to inspect all Sub-Division Offices in the State. An officer of the Status of an Assistant Commissioner was also appointed to assess incomes of the 1st grade in the Bangalore and Mysore Taluks including the two cities and placed in subordination to the Deputy-Commissioner.

The limit up to which the Collector of the Kolar Gold Fields was empowered to assess incomes was raised from Rs. 8,000 to Rs. 25,000 and the sphere of his jurisdiction extended to the whole of the Bowringpet Taluk including the Kolar Gold Fields area. The limit of